



Jet Propulsion Laboratory
California Institute of Technology
4800 Oak Grove Drive
Pasadena, California 91109-8099
(818) 354-4321

Subject: JPL CREI Contract
No.
Prime Contract NAS 7-1260
Billing Instructions

Contracts awarded by the California Institute of Technology/Jet Propulsion Laboratory (CIT/JPL) to educational institutions are generally cost reimbursable and subject to an audit of costs; grants are not issued by CIT/JPL. We have requested or will request an assist audit through your cognizant audit agency of costs billed to CIT/JPL under the subject contract, which is a subcontract under the NASA prime contract with CIT listed above. In most cases your audit agency will be either the Defense Contract Audit Agency (DCAA) or the Office of Naval Research (ONR). It is our understanding that your basic accounting records are kept at the above address. If that is not the case, please advise us so that we may enlist the services of the proper audit office.

We request that your billings be prepared on COMMERCIAL invoices in accordance with current government procurement procedures. Submit an original and two copies of your COMMERCIAL invoices monthly to the Jet Propulsion Laboratory, Accounting Section. The government PUBLIC VOUCHER form of invoice is not acceptable as CIT/JPL is not a government agency.

The educational institution's name on invoices must be the same as stated in the contract. Remittances will be made to the address on the invoice unless a separate "Remit To:" address is indicated. Invoices should be numbered in a separate series for proper reference and must contain the following information:

- a. Date of Invoice
- b. Invoice Number
- c. Contract number (on every page of invoice)
- d. Billing period (for current charges)
- e. Column for current costs
- f. Column for cumulative costs

Invoices (or backup schedules) should reflect elements of cost as separate line items. If applicable, your billings should reflect the following categories:

- a. Salaries and Wages (or Direct Labor)
- b. Fringe benefits (or Employee benefits)
- c. Materials and supplies
- d. Travel - domestic
- e. Travel - foreign
- f. Other direct costs
- g. Equipment
- h. Subcontracts
- i. Consultants
- j. Outside Services
- k. Indirect costs: Rate % of Base

Charges for special items of cost (i.e.: special tooling, indirect cost adjustments for prior periods, etc.) should be listed as separate line items. Your billings are not restricted to a specific format but should contain the level of detail suggested above. Computer print-outs submitted in support of invoices and containing all essential data are acceptable. An example of a typical COMMERCIAL cost billing for an educational institution is attached as Exhibit I.

Indirect costs must be billed at the rates currently approved by your cognizant auditor unless rates are provided in the Contract. A copy of the cognizant auditor's approval document should be submitted with your first invoice. Any change in indirect rates must also be approved by the cognizant auditor or provided for in the Contract.

Costs billed in accordance with contract terms will be provisionally paid, subject to audit. Payments will be limited to the amount of funding currently allotted to the contract.

Separate back-up detail schedules may be required if the Contract contains two or more divisions or phases of work, or if the Contract provides for authorization of work by Contractor Work Order (CWO). All back-up details must be accumulated and summarized on a cover invoice by cost element.

You should submit a COMPLETION invoice promptly after completion of performance even if the indirect rates billed are not final negotiated rates. In such cases you may make this statement on the COMPLETION invoice: "Subject to audit and negotiation of final indirect rates." A final audit of costs will be requested upon receipt of the COMPLETION invoice. When costs have been approved by your audit agency and CIT/JPL and appropriate closing documents have been submitted, amounts withheld in accordance with contract terms will be released.

As an assurance that your invoices have been reviewed by a responsible official within your organization, we would appreciate your adding the following to each invoice:

"By submission of this invoice (either manually or electronically), I represent that to the best of my knowledge and belief the information provided on this invoice is true and correct, and that the charges or costs contained therein are appropriate and in accordance with Contract No. _____ with JPL and any contract work orders or other documents issued thereunder."

(Contractor Official)

(Title)

(Date)

Questions regarding government-owned tooling, equipment, and material in your possession should be referred to the Supervisor of the JPL Property Group.

These instructions are intended as guidelines. Proper application of these guidelines will reduce delays in the processing of payments. If questions arise, please contact the Contract Audit Group Supervisor in the Accounting Section at (818) 354-7629.

Ricardo Espinoza
Acting Supervisor, Contract Audit

EXHIBIT I - EXAMPLE OF A TYPICAL COST BILLING



Jet Propulsion Laboratory
California Institute of Technology
4800 Oak Grove Drive
Pasadena, California 91109-8099
(818) 354-4321

XYZ UNIVERSITY
123 COLLEGE DRIVE
CITY, STATE, ZIPCODE

INVOICE NO: _____

INVOICE TO:

INVOICE DATE: _____

Jet Propulsion Laboratory
California Institute of Technology
4800 Oak Grove Drive
Pasadena, CA 91109

Attn: Contract Audit Group

Contract No. _____

Billing Period: From: _____ To: _____

CUMULATIVE COSTS

CURRENT COSTS

Salaries and Wages

Fringe Benefits

Materials and Supplies

Travel - Domestic

Travel - Foreign

Other Direct Costs

Equipment

Subcontracts

Consultants

Outside Services

Indirect Cost: Rate % of Base

Total Cost

PAY THIS AMOUNT>>>

"I hereby certify that the above bill is correct and just, that payment therefore has not been received, and that the bill is presented with the knowledge that the amount paid will become the basis of a claim against the United States Government."

(Authorized Signature)

Questions regarding this invoice should be directed to: _____

Tel: (____) _____ - _____